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Our File No.: 0000320379

October 10, 2007

Via ECFS and Courier

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
c/o Natek, Inc.
236 Massachusetts Avenue, N.E.
Suite 110
Washington, DC 20002

**Re: NOTICE OF CONSUMMATION
FCC File Nos. ITC-T/C-20060707-00337 and WC Docket No. 06-140**

Dear Ms. Dortch:

iBasis, Inc. ("iBasis") and KPN Telecom B.V. ("KPN") (collectively, the "Parties"), through iBasis's undersigned counsel, and pursuant to Section 63.24(e)(4) of the Rules of the Federal Communications Commission ("Commission"), 47 C.F.R. § 63.24(e)(4), hereby notify the Commission that the transaction contemplated in the above-referenced transfer of control application was consummated on October 1, 2007. This transaction involved both the blanket domestic Section 214 authorization and international Section 214 authorization, ITC-214-19971126-00741 (formerly ITC-97-739), held by iBasis.

An original and five (5) copies of this letter are enclosed. Please date stamp and return the enclosed extra copy of this letter. Questions regarding this matter may be addressed to the undersigned at (202) 373-6000.

Respectfully submitted,



Paul O. Gagnier
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